

# IDAHO INDIVIDUAL APPORTIONMENT FOR MULTISTATE BUSINESSES

For the calendar year \_\_\_\_\_ or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name(s) as shown on return \_\_\_\_\_

Social Security Number or EIN \_\_\_\_\_

PROPERTY (At original cost)	TOTAL		IDAHO	
	Beginning of Year	End of Year	Beginning of Year	End of Year
1. Inventories .....				
2. Buildings .....				
3. Machinery and equipment .....				
4. Furniture and fixtures .....				
5. Delivery equipment .....				
6. Land .....				
7. Other assets (describe) .....				
8. Less: Construction in progress .....				
9. Owned property. Add lines 1 through 7 less line 8. ....				
10. Average owned property. See instructions. ....				
11. Rented property (capitalize @ 8 times the rents) .....				
12. Total owned and rented property. Add lines 10 and 11. ....				
13. Idaho owned and rented property. Add lines 10 and 11. ....				
14. Idaho property percentage. Compute the percentage to four decimal places. ....				%
<b>SALES</b> (Gross receipts)		<b>TOTAL</b>		<b>IDAHO</b>
15. Gross sales, less returns and allowances .....				
16. Sales delivered or shipped to Idaho purchasers:				
a. Shipped from outside Idaho .....				
b. Shipped from within Idaho .....				
17. Sales shipped from Idaho to:				
a. The United States government .....				
b. Purchasers in a state where the taxpayer was not subject to a net income tax or a tax based upon or measured by net income. ....				
18. Sales of services .....				
19. Dividends .....				
20. Interest income subject to apportionment .....				
21. Gross rents received .....				
22. Gross royalties .....				
23. Gross sales from Form 4797 and/or Schedule D .....				
24. Other income .....				
25. Total gross receipts. Add lines 15 and 18 through 24. ....				
26. Idaho gross receipts. Add lines 16 through 24. ....				
27. Idaho sales percentage. Compute percentage to four decimal places. ....				%
28. Idaho sales percentage doubled. Multiply line 27 by 2. Utility companies see instructions. ....				%
<b>PAYROLL</b> (Wages, salaries, other employee compensation)		<b>TOTAL</b>		<b>IDAHO</b>
29. Compensation of officers .....				
30. Salaries and wages .....				
31. Labor included in cost of goods sold .....				
32. Other .....				
33. Total wages and salaries. Add lines 29 through 32. ....				
34. Idaho wages and salaries. Add lines 29 through 32. ....				
35. Idaho payroll percentage. Compute percentage to four decimal places. ....				%
36. Total percent. Add lines 14, 28, and 35. Utility companies add lines 14, 27, and 35. ....				%
37. Idaho apportionment factor. Average percentage. See instructions. ....				%